

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., Chairman

JOSEPH E. CONNARTON, Executive Director

Auditor SUZANNE M. BUMP | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES M. MACHADO | ROBERT B. McCARTHY | JENNIFER F. SULLIVAN

MEMORANDUM

TO: Attleboro Retirement Board

FROM: Joseph E. Connarton, Executive Director

RE: Appropriation for Fiscal Year 2019

DATE: November 27, 2017

Required Fiscal Year 2019 Appropriation: \$7,160,872

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2019 which commences July 1, 2018.

Attached please find summary information based on the present funding schedule for your system and the portion of the Fiscal Year 2019 appropriation to be paid by each of the governmental units within your system. The allocation by governmental unit was developed by Stone Consulting as part of their January 1, 2016 actuarial valuation report.

If your System has a valuation currently in progress, you may submit a revised funding schedule to PERAC upon its completion. The current schedule is due to be updated by Fiscal Year 2019.

If you have any questions, please contact PERAC's Actuary, Jim Lamenzo, at (617) 666-4446 Extension 921.

JEC/jrl Attachments

cc: Office of the Mayor

City Council c/o City Clerk

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Attleboro Retirement Board

Projected Appropriations

Fiscal Year 2019 - July 1, 2018 to June 30, 2019

Aggregate amount of appropriation: \$7,160,872

Fiscal Year	Estimated Cost of Benefits	Funding Schedule (Excluding ERI)	ERI	Total Appropriation
FY 2019	\$10,853,322	\$6,771,582	\$389,290	\$7,160,872
FY 2020	\$11,471,786	\$7,046,024	\$405,835	\$7,451,859
FY 2021	\$12,125,462	\$7,331,833	\$423,083	\$7,754,916
FY 2022	\$12,816,353	\$7,629,480	\$441,064	\$8,070,544
FY 2023	\$13,546,578	\$7,939,460	\$459,809	\$8,399,269

Pension Fund Allocation	Pension Reserve Fund Allocation	Transfer From PRF to PF
\$7,160,872	\$0	\$3,692,450
\$7,451,859	\$0	\$4,019,927
\$7,754,916	\$0	\$4,370,546
\$8,070,544	\$0	\$4,745,809
\$8,399,269	\$0	\$5,147,309

The Total Appropriation column shown above is in accordance with your current funding schedule and the scheduled payment date(s) in that schedule. Whenever payments are made after the scheduled date(s), the total appropriation should be revised to reflect interest at the rate assumed in the most recent actuarial valuation. Payments should be made before the end of the fiscal year.

For illustration, we have shown the amount to be transferred from the Pension Reserve Fund to the Pension Fund to meet the estimated Cost of Benefits for each year. If there are sufficient assets in the Pension Fund to meet the Cost of Benefits, this transfer is optional.

Actuarial Results Breakdown by		•	Redevelopment	Mayor's		Budget &
Governmental Unit and Department	City (Cty)	Housing (AHA)	(ARA)	City Council	Office	M.L.S.
Total		•	4		·	
(1) Participants		Established in the control of the co				AMERICA.
Active 630	616	14	, ; ,	10	5	4
inactives 166	165	等記述與 對語 的	拉斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯斯	8	思端着扬雪10.1%	alteria de C
Retirees 368	366	2	. 0	2	. 6	. 3
Disabled Retirees	46	0		i o		y Cherry St. V. 1
Total 1210	1193	16	1	20	11	
		的。因此對於數學		TO SERVICE	Karana in	
(2) Payroll of Active Participants \$31,978,728	\$31,209,693	\$769,035	\$0	\$133,642	\$328,873	\$349,570
	新疆 斯特特			都是自然的特殊	是那些是是不是	
(3) Normal Cost	n physical and a street of the street	Erro bacorona estrapola se sa a esca	en e	analista i cantana a canas. George	FALL DESCRIPTION OF THE COLUMN TWO COLUMN TO THE COLUMN TWO COLUMN	.]
(a) rotal Normal Cost	\$4,177,286		ing the state of t		\$45,014	\$\$42 ₁ 253
(b) Expected Employee Contributions \$2,943,275	\$2,877,077	Promise and promote their above and an assessment	\$0,	\$10,850	\$31,378	\$35,692
(c) Administrative Expense \$250,410 {d). Net Employer Normal Cost \$1,565,986	\$245,614	\$4,796	NEEDERSO	到46年51,093	\$2,059	\$2,484
Military (Text) for the property of the proper	\$1,545,823	\$20,163	\$0 Deleteration of the second series	BOTH THE RESERVE OF STREET	\$5,695	\$9,045
(f) Net Employer Normal Cost w Interest \$1,655,779	\$88,637,	\$1,156	(1914	\$509	與對於事\$327起。	第50年\$519
(i) Net employer Normal Cost withterest 31,033,779	\$1,634,460	\$21,319	\$0 \$2000	\$9,353 \$8558656654666666	\$6,022 ***********************************	\$9,564
(4) Net 3(8)(c) \$126,825	6135 103					
(4) 101.3(0)(c) 3120,023	\$125,192	\$1,633	\$0 ************************************	\$716	\$461	\$ 733
(5) Actuarial Accrued Liability \$199,034,275	\$195,725,036	\$3,195,494				
	\$155,725,030	454,551,65 12:14:24:14:14:14:14:14:14:14:14:14:14:14:14:14	\$113,745	\$773,858	\$1,692,007	\$1,956,328
(6) Assets \$130,788,384	\$128,613,834	\$2,099,807	\$74,744	\$508,514		
		72,000		3500,314 200,314	\$1,111,843	\$1,285,532
(7) Unfunded Actuarial Accrued Liability (UAAL) \$68,245,891	\$67,111,203	\$1,095,687	\$39,001	\$265,344	\$580,164	¢670 700
	STEEL STEEL STEEL				7380,104 1908 1919 1919 1919	\$670,796
(8) UAAL projected to July 1, 2017 \$71,998,264	\$70,801,187	\$1,155,932	\$41,146	\$279,933	\$612,063	\$707,678
				ner-verrai		
(9) 2003 ERI Amortization \$373,420	\$373,420	\$0	\$0	\$1,282	\$4,106	\$3,660
					TETTE STATES	HIE HIELD
(10) Unfunded Amortization excluding ERI \$4,725,450	\$4,646,882	\$75,867	\$2,701	\$18,373	\$40,171	\$46,447
	THE LEAD					
(11) Fiscal 2018 Cost (3f) +(4) + (9) +(10) \$6,881,474	\$6,779,955	\$98,819	\$2,701	\$29,724	\$50,760	\$60,404
						HONE S
(12) Percentage of Total 100%	98.52%	1.44%	0.04%	0.43%	0.74%	0.88%
					的距离的现在分词	
(13) Fiscal 2019 Cost \$7,160,872	\$7,055,231	\$102,831	\$2,810	\$30,931	\$52,821 .	\$62,856
	型制度等的差		的是是这样的一种。		是是是是	验验表验
(14) Percentage of Total 100%	98.52%	1.44%	0.04%	0.43%	0.74%	0.88%

Actuarial Results Breakdown by Governmental Unit and Department	Accounting	Assessors	City Treasurer	City Collector	Personnel	Clerk	Election Commission	Planning
(1) Participants								
Active In Three #52246124866-6 Nebecond Carefoline - Carefoline Carefoli	5 Talikaningan (1	4 Verbilde en 170 eta 1	5 මෙයෙක්කර් යන්ත	- 6 Nto Mindásses 5.	5 wa yayo <i>inda</i> kwa	5 Literatura (Alexandro III)	.	4
nactives Retirees	લ્લાના કુલ	in the state of th	প্রতির পিটির স্থিতির স	'왕년' 및 성급성학생생부('	Market Market Market		[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]	· 1
Disabled Retirees	nandskala (1886)		Den skriver i skriver			Tulkaran	r State (Car Albaria) (.
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		5多40%(E)(Y			etas Suddis	性性動物學情報		grandra -
(2) Payroll of Active Participants	\$293,454	\$225,270	\$256,364	\$308,154	\$250,159	. \$267,350	\$97,646	\$306,617
				10000 10000		00000000	48.46 (45°C)	4 555,61,
(3) Normal Cost						2 13 4 2 2 2 2 2 3 3 4 2 3	Control of the second	
(a) Total Normal Cost	\$33,003	\$24,061	\$35,168	\$41,591	\$37,013	\$43,400	\$14,313	\$26,440
(b) Expected Employee Contributions	\$28,047	\$20,364	the second of the second	\$29,198	\$23,054	\$22,854		\$30,299
(c) Administrative Expense	\$1,940	\$1,415	\$2,068		\$2,176	\$2,552	\$842	\$1,555
(d) Net Employer Normal Cost	\$6,896	\$5,112	\$13,650		\$16,135	\$23,098	\$6,717	(\$2,298
(e) Interestion Net Normal Cost	\$395	\$293	A CAMPAGE OF PARTY AND A CAMPAGE	A2144 4442 = 2 - 244	\$925		\$385	-\$132
(f) Net Employer Normal Cost w Interest	\$7,291	\$5,405	\$14,433	\$15,689	\$17,060	\$24,422	\$7,102	(\$2,430)
				Kanadana,	经连续进制制			hada Bada
(4) Net 3(8)(c)	\$ 558 • • • • • • • • • • • • • • • • • • •	\$414 2003 (1888) 188	\$1,105. 17 (2) (18 (18 (18 (18 (18 (18 (18 (18 (18 (18	\$1,202	\$1,307 :	\$1,871 ************************************	. \$544 Con Couland of the Couland of the	-\$186
				ก็การใช้เกิด (คริการ์ เกิด (คริการ์ ก็ได้เกิด (คริการ์ ก็ได้ เกาะสองสาคาสากและสาร์ (คริการ์ ก็สาร์ ก็สาร์ ก็สาร์ เกาะสองสาคาสากระทว				
(5) Actuarial Accrued Liability	\$683,678 ************************************	\$1,334,159 ************************************	\$1,392,579 ************************************	\$1,136,157 	\$1,460,589	\$928,211 andre tradent	. \$285,881	\$821,906
(6) Assets	\$449,255	\$876,696	\$915,084	1957 1958 1958 1958 1958 1958 1958 1958 1958			\$187.053 \$187.053	33,443,445,15 65,60,000
	colorial de la coloria de la c	000,090 (carrigida) 6541	7513,004 ***********************************	\$746,586	\$959,775	\$609,941	. \$187,857 	\$540,087
(7) Unfunded Actuarial Accrued Liability (UAAL)	\$234,423	\$457,463	\$477,495	#####################################	\$500,814	\$318,270	COO DOA	വൂർം 1 പുക്കുക മാരമേദ്
		elianatika ing	ATTALL PROPERTY		5500,614 hasa 1870 ka	531 5,270 5452746487855	\$98,024	\$ 281,81 9 % \$3, \$5, \$3
(8) UAAL projected to July 1, 2017	\$247,312	\$482,616	\$503,749	\$410,991	\$528,350	\$335,769	\$103,414	\$297,314
i de la colonia	2万运动的影响	苏联北京区 港的						
(9) 2003 ERI Amortization	\$886	\$2,535	\$2,971	\$1,828	\$2,914	\$1,401	\$ 576	\$1,294
				i filica di kara	的基础的分裂	HENNEYE YE		
10) Únfunded Amortization excluding ERI	\$16,232	\$31,675	\$33,062	\$26,975	\$34,677	\$22,037	\$6,787	\$19,514
	THE KALAT			Michelli (19	的多数表演的			rax Joseph
11) Fiscal 2018 Cost (3f) +(4) + (9) +(10)	\$24,967	\$40,029	\$51,571	\$45,694	\$55,958	\$49,731	\$15,009	\$18,192
	计算的图像证据是	动物的部门	品种的基础的	起語法知論於	ulo de la company			
12) Percentage of Total	0.36%	0.58% www.calland.com	0.75%	0.66%	0.81%	0.72%	0.22%	0.26%
	是基础性的描述的值(FEBRUARY	特地的影響	型經濟學	
13) Fiscal 2019 Cost	\$25,981	\$41,654	\$53,665	\$47,549	\$58,230	\$51,750	\$15,618	\$18,931
	和《数据编》模型数据和编译Tops in	表现是在大家的原则的现在分词	hitelating between the properties	MERCHANTON AND STATE	Englishmonia en	A magazing between the second property.	· sala erast har asaa siira	TAC/202
14) Percentage of Total	0.36%	0.58%	0.75%	是多数的	0.81%	0.72%	entra de la composição de	0.26%

	Actuarial Results Breakdown by	Community				Animal	• .	DPW
	Governmental Unit and Department	Development	Police	Fire	Inspection	Control	School	Highway
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	Participants:		nagratuska se					
	Active Reference alleger from the expense of the contract of t	1 The second course production of the second course	90	92	6	. 2	226	19
	inactives 5			0	1.52.6.52.4	este konto	2116	6
SPECIAL CONTINUES IN	Retirees	O Trespective property and a property of the control of the contro	64 	67	3	O	128	17
" A Labor to a local sound to	Disabled Retifees		16	15	证券分类等 05	THE O	111111116	50000000000000000000000000000000000000
Harmeston	Total	i i di i	182	174 	13	3 September 1985 september 1985	476	. 44
(2)	Payroll of Active Participants	100 M						的。 数据使用2.45/10年4月
9855 BR	rayion of Active randipants	\$66,259	\$5,921,723	\$6,619,513	\$389,196	\$116,975	\$7,584,025	\$1,000,347
(3)	normal Cost	i ing paggang Panggang Pangga Panggang Panggang Pa	建长沙国际国际			特別學學之主義的學科		First Countries Countries
	rotal Normal Cost	1 5 5 3 5 2 E	\$947,410	£\$1,054,464	\$43.294	\$11,082	\$978,281	negrupa samaa
	Expected Employee Contributions	\$6,885	\$589,396	\$608,433	\$30,921	\$11,119	\$672,762	\$117,892 \$93,572
	Administrative Expense	\$ 25 E \$ 17.1	\$55,705	\$62,000	22 52 546 N	\$652	Statistical appropriation of the second second	\$55,572
	Net Employer Normal Cost	-\$1,176	\$413,719	\$508,031	\$14,919	\$615	\$363,040	\$31,252
SER (Tell)	nterest on Net Normal Cost	23 E 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			\$35.55 \$35.55 \$35.55	35.35.35.35.35.35.35.35.35.35.35.35.35.3	\$20,817	\$1,792
(f) I	Net Employer Normal Cost w Interest	-\$1,243	\$437,441	\$537,161	\$15,774	\$650	\$383,857	\$33,044
(4) . (Net 3(8)(c)	-\$95	\$33,506	\$41,142	\$1,208	\$50	\$29,402	\$2,531
						建设是25型		
(5) ************************************	Actuarial Accrued Liability	\$143,526	\$52,217,259	\$50,984,094	\$1,427,324	\$383,112	\$37,205,971	\$6,255,539
	Assets Walterland en hande die en	\$94,313 A DOMENIA DE COMPONIO DE C	\$34,312,738	\$33,502,407	\$937,916	\$251,749	\$24,448,597	\$4,110,608
					wasten du	经海岸通过的		
(7) (Unfunded Actuarial Accrued Liability (UAAL)	\$49,213 \$49,213	\$17,904,521	\$17,481,687	\$489,408 @####################################	\$131,363	\$12,757,374	\$2,144,931
(8) (8)	JAAL projected to July 1, 2017	\$51,919						
	SAAL projected to July 1, 2017	241,919 241,919	\$18,888,968	\$18,442,885	\$516,317	\$138,586	\$13,458,814	\$2,262,866
(9) 2	2003 ERI Amortization	\$194	\$102,455	\$97,513	\$2.41C			
DECEMBER 1					\$2,416	\$596 102041411415111	\$69,868	\$12,251 ************************************
(10) · l	Infunded Amortization excluding ERI	\$3,408	\$1,239,736	\$1,210,459	\$33,887	\$9,096	\$883,340	\$148,518
								7140,316
	Fiscal 2018 Cost (3f) +(4) + (9) +(10)	\$2,264	\$1,813,138	\$1,886,275	\$53,285	\$10,392	\$1,366,467	\$196,344
								7150,344
(12) F	Percentage of Total	0.03%	26.35%	27.41%	0.77%	0.15%	19.86%	2.85%
					型的扩张的数据表现的 MSALLSBURGER			
	Fiscal 2019 Cost Simple in this part of the second	\$2,356	\$1,886,754	\$1,962,861	\$55,448	\$10,814	\$1,421,948	\$204,316
		PERSONAL PROPERTY.			知為其他經濟			的通道可能的特殊。 1987年在1987年
(14) · F	Percentage of Total	0.03%	26.35%	27.41%	0.77%	0.15%	19.86%	2.85%

	Actuarial Results Breakdown by Governmental Unit and Department	Health	Council on Aging	Veterans	Library	Recreation	Park	Forestry	Retirement Board
Retiress 4 2 3 13 12 2 13 1 1 1 1 1 1 1 1 1 1 1 1	(1) Participants				Rain aha			58 SAC VII.	Salidi in sec.
Protectives	Active	. 7	. 5	2	14	9 :	**************************************	인 48명의 기원을 중한 한 중인 1	aren neren era ege •
Total 12 Total 1 1 1 1 1 1 1 1 1	inactives	建建建设。 10	6 T 6 6 0	Ö	2	2][[][[][][][][][][][][][][][][][][][][
Total 22	*	4	2	. 3	13	2	8	1	
[2] Payroll of Active Participants	the second of the second secon	拉拉斯克纳约 拉	0.0	0	or and the boundary		1	is a little o.	_ 0
(3) Normal Cost (4) Normal Cost (5) Expected Employee Contributions (6) 1916 Normal Cost (6) 1916 Normal Cost (7) Unfunded Actuarial Accrued Liability (UAAL) (8) 24,746 (8) 24,746 (8) 25,736 (9) 2003 ERI Amortization (8) UAAl projected to July 1, 2017 (9) 2003 ERI Amortization (9) 4,907 (9) 2003 ERI Amortization (3) Normal Cost (3) Normal Cost (3) S42,746 (4) Net Simployer Normal Cost (4) Net Employer Normal Cost (5) S42,746 (6) Assets (7) Unfunded Actuarial Accrued Liability (UAAL) (7) Unfunded Actuarial Accrued Liability (UAAL) (8) UAAl projected to July 1, 2017 (9) 2003 ERI Amortization (8) UAAl projected to July 1, 2017 (9) 2003 ERI Amortization (10) 2003 ERI Amortization (11) 2003 ERI Amortization (12) 2003 ERI Amortization (20) 2003 ERI Amortization (20) 2003 ERI Amortization (20) 2003 ERI Amortization (20) 2003 ERI Amortization	Total Dans Dans diversales and consistence de la consistence de la consistence de la consistence de la consistence d	12 \$2500000000000000000000000000000000000	· 7 Consideration of the con-	5 und shot stables when w	29	14	33	4	4
(3) Normal Cost (3) Normal Cost (3) Policy Normal Cost (3) September (3) 1908 Normal Cost (4) 1908 Normal Cost (5) 542,746 (5) 539,170 (5) 12,326 (571,605 (5) 553,455 (5) 633 (5) 64,335 (6) Expected Employee Contributions (540,023 (524,463 (5) 59,546 (5) 63,384 (5) 41,678 (5) 59,633 (5) 52,55 (6) Administrative Expenses (5) 13,131 (2) 200 (5) 200 (6) Not Employee Normal Cost (5) 52,131 (2) 200 (5) 200 (6) Not Employee Normal Cost (5) 52,300 (5) 51,985 (5) 53,000 (5) 51,431 (5) 54,774 (5) 52,570 (6) Not Employee Normal Cost (5) 64,000 (5) 52,300 (5) 51,985 (5) 53,000 (6) Not Employee Normal Cost (5) 64,000 (6) 84,000 (6)						在中华的大型的		精制的問題的	斯特特氏疗法
S1-Total Natural Cost S42-A03 S39170 S12-326 S71-605 S54.89 S91-633 S4,335 S4,335 S4,0023 S24.463 S95.46 S60,384 S41.878 S93,010 S4,065 S60,000 S60,00	(2) Payroll of Active Participants	\$423,427	\$275,251	\$110,770	\$715,372 	\$448,194	\$1,081,794	\$43,332	\$105,327
(a) Expected Employee Contributions (A0,023 S24,463 S9,546 S60,384 S14,878 S93,010 S4,065 S S1,010 Expected Employee Contributions (A0,023 S24,463 S9,546 S60,384 S14,878 S93,010 S4,065 S S1,010 S1,000 S9,000 S9,0	(3) Normal Cost	edu adalektek	iskatokolitaliseki	BEAR STANDARDED	心理學是從可能可以可以可以		等性物质的		的智慧和美国
(b) Expected Employee Contributions \$40,023 \$24,463 \$9,546 \$60,384 \$41,878 \$93,010 \$4,065 \$5 (c) Administrative Expense \$2,5533 \$52,303 \$72.5 \$4,210 \$31,493 \$57,388 \$2255 (d) Net Employee Normal Cost \$5,230 \$17,010 \$3,505 \$500 \$15,841 \$51,702 \$40,011 \$525 (e) Interest Convention mal Cost \$15,300 \$97.5 \$200 \$1,885 \$1,431 \$1,472 \$4,011 \$525 (f) Net Employee Normal Cost \$15,300 \$97.5 \$1,798.5 \$3,706 \$16,316 \$15,558 \$4,241 \$555 (d) Net Employee Normal Cost \$1,798.5 \$1,798.5 \$3,706 \$16,316 \$15,558 \$4,241 \$555 (d) Net Sign \$1,798.6 \$1,798.5 \$1,798.5 \$1,798.5 \$1,798.5 \$1,200 \$1,192 \$32.5 \$43 (5) Actuarial Accrued Liability \$2,706,703 \$1,273,565 \$726,657 \$4,436,422 \$1,623,466 \$4,036,012 \$434,576 \$76 (6) Assets \$1,778,615 \$335,679 \$477,497 \$2,915,239 \$1,066,804 \$2,652,124 \$285,566 \$500 (7) Unfunded Actuarial Accrued Liability (UAAL) \$928,088 \$435,686 \$249,160 \$1,521,183 \$555,662 \$1,383,888 \$149,010 \$260 (8) UAAL projected to July 1, 2017 \$979,117 \$460,696 \$262,860 \$1,604,822 \$587,269 \$1,459,978 \$157,203 \$270 (9) 2003 ERI Amortization excluding ERI \$44,907 \$2,171 \$1,415 \$8,637 \$2,968 \$7,661 \$92.9 \$1,603,188 (11) Fiscal 2018 Cost (3f) +(4) +(9) +(10) \$75,123 \$51,771 \$22,657 \$121,532 \$58,272 \$108,050 \$11,845 \$52.0 (12) Percentage of Total \$1,09% \$0,75% \$0,33% \$1,91% \$0,85% \$1,15% \$0,17% \$0.17	September 200 print transport of the september of the september 200 prints and the september 200 prints	15 542 746	[148][1539170	\$ \$ \$ \$12 32 £ \$	ี่ ผู้ในชีวิจรักไรครับ	A CEANED	· 建多键性 en keda	######################################	krajarawa 1444
(d) Net Employer Normal Cost 55,230 517,010 53,505 515,411 514,724 54,011 525 (d) Net Employer Normal Cost 55,230 517,010 53,505 515,411 514,724 54,011 525 (f) Net Employer Normal Cost 55,030 517,985 52,011 5885 57,844 515,568 54,241 5555 (f) Net Employer Normal Cost 55,530 517,985 53,706 516,316 515,568 54,241 5555 (4) Net 3/8/Jc) 5424 51,378 5284 51,250 51,192 5325 543 (5) Actuarial Accrued Liability 52,706,708 51,273,565 5726,657 54,436,422 51,623,466 54,035,012 5434,576 576 (6) Assets 51,778,615 5836,879 5477,497 52,915,239 51,065,804 52,652,124 \$285,566 550 (7) Unfunded Actuarial Accrued Liability (UAAL) 5928,088 5436,686 5249,160 51,521,183 5556,662 51,383,888 5149,010 526 (8) UAAL projected to July 1, 2017 5979,117 5460,696 5262,860 51,604,822 5587,269 51,459,978 5157,203 5276 (9) 2003 EN Amortization 54,907 52,171 51,415 58,637 52,968 57,661 5929 51 (10) Unfunded Amortization excluding EN 544,262 530,237 517,252 5105,329 538,544 595,823 510,318 518 (11) Fiscal 2018 Cost (38) H(4) + (9) + (10) 575,123 551,771 522,657 513,6872 580,638 5112,437 512,326 521 (12) Percentage of Total 1,09% 0,75% 0,33% 1,91% 0,85% 1,57% 0,17% 0,014 0,014 0,014 0,015 0,014 0,015 0,014 0,015 0,014 0,015	The state of the s			the professional and the profession of the profe		The more in additional system of the			≥57,877 \$7,410
(d) Net Employer Normal Cost	AND TABLE IN CONTROL OF A STATE OF THE PARTY	Company of the second	the foreign the second second at a case of the contract of	A transfer of the contract of the second of the second of	the activities in the color of the color	and the second second second second second	er a tagen into trade of larger and the second	with a property with the control of	\$7,410 \$4 6 3
(f) Net Employer Normal Cost w Interest \$5,530 \$17,985 \$3,706 \$16,316 \$15,568 \$4,241 \$555 \$17,985 \$3,706 \$16,316 \$15,568 \$4,241 \$555 \$17,985 \$17,985 \$17,985 \$15,616 \$15,568 \$4,241 \$555 \$17,985 \$17,985 \$17,985 \$17,985 \$18,216 \$15,568 \$4,241 \$555 \$17,985 \$	(d) Net Employer Normal Cost	\$5,230					m		\$930
(f) Net Employer Normal Cost winterest \$5,530 \$17,985 \$3,706 \$16,316 \$15,568 \$4,241 \$555 \$44 \$1,000	The second secon	\$300	\$975	\$201	وه الله عنيه وعله ويعمرون بالكالية ومعياني ويواري	ue tit li Savor archientraerongeseken, kon	CONTRACTOR OF COLUMN STATE AND ASSESSMENT	Colored State of the land of the second of the land of	\$53
(4) Net 3(8)(c) \$424 \$1,378 \$284 \$1,250 \$1,192 \$325 \$43 \$	(f) Net Employer Normal Cost w Interest	. \$5,530	\$17,985	\$3,706	\$16,316	\$15,568			\$983
(5) Actuarial Accrued Liability		的数据是是否的				PARESTERN S		er de la company de la comp	
(6) Assets \$1,778,615 \$836,879 \$477,497 \$2,915,239 \$1,066,804 \$2,652,124 \$285,566 \$500 \$1,000 \$2,652,124 \$2,000 \$2,000 \$2,652,124 \$2,000 \$	(4) Net 3(8)(c)	\$424.	. \$1,378	\$284	\$1,250	\$1,192	\$325	\$43	\$75
(6) Assets \$1,778,615 \$836,879 \$477,497 \$2,915,239 \$1,066,804 \$2,652,124 \$285,566 \$500 \$1,000 \$2,000 \$1,000 \$1,000 \$2,000 \$1,000	(5) Actuarial Accused Linkilling	**************************************				《学》、《 》等是是是		(19) (19) (19) (19) (19) (19) (19) (19)	
(7) Unfunded Actuarial Accrued Liability (UAAL) \$928,088. \$436,686 \$249,160 \$1,521,183 \$556,662 \$1,383,888 \$149,010 \$263 \$1,000	(5) Actuarial Actived Liability	\$2,706,703.	\$1,273,565	\$726,657	\$4,436,422 **************	\$1,623,466	\$4,036,012	\$434,576	\$764,029
(7) Unfunded Actuarial Accrued Liability (UAAL) \$928,088. \$436,686 \$249,160 \$1,521,183 \$556,662 \$1,383,888 \$149,010 \$263 \$1,000	(6) Assets	\$1 778 615	5836 879	\$477.497	\$2.015.220	\$1,066,804			到1000000000000000000000000000000000000
(8) UAAl: projected to July 1, 2017 \$979,117 \$460,696 \$262,860 \$1,604,822 \$587,269 \$1,459,978 \$157,203 \$276 (9) 2003 ERI Amortization \$4,907 \$2,171 \$1,415 \$8,637 \$2,968 \$7,661 \$929 \$1,459,978 \$10,318 \$160 Unfunded Amortization excluding ERI \$64,262 \$30,237 \$17,252 \$105,329 \$38,544 \$95,823 \$10,318 \$18 (11) Fiscal 2018 Cost (3f) + (4) + (9) + (10) \$75,123 \$51,771 \$22,657 \$131,532 \$58,272 \$108,050 \$11,845 \$20 (12) Percentage of Total \$1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0.17% 0.17% (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21 (14) Percentage of Total		EASTERN SEAL			92,913,239 4	\$1,006,804 \$1,006,804	\$2,652,124 ************************************	\$285,566 366966579653410	\$502,055
(8) UAAL projected to July 1, 2017 \$979,117 \$460,696 \$262,860 \$1,604,822 \$587,269 \$1,459,978 \$157,203 \$276 (9) 2003 ERI Amortization \$4,907 \$2,171 \$1,415 \$8,637 \$2,968 \$7,661 \$929 \$1 (10) Unfunded Amortization excluding ERI \$64,262 \$30,237 \$17,252 \$105,329 \$38,544 \$95,823 \$10,318 \$18 (11) Fiscal 2018 Cost (3f) + (4) + (9) + (10) \$75,123 \$51,771 \$22,657 \$131,532 \$58,272 \$108,050 \$11,845 \$20 (12) Percentage of Total \$1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0.17% 0.17% (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21 (14) Percentage of Total	(7) Unfunded Actuarial Accrued Liability (UAAL)	\$928,088	\$436.686	\$249.160	\$1.521.183	5556 662	\$1 383 888	\$1/0 010	6761 074
(9) 2003 ERI Amortization \$4,907 \$2,171 \$1,415 \$8,637 \$2,968 \$7,661 \$929 \$1 (10) Unfunded Amortization excluding ERI \$64,262 \$30,237 \$17,252 \$105,329 \$38,544 \$95,823 \$10,318 \$18 (11) Fiscal 2018 Cost (3f) +(4) + (9) +(10) \$75,123 \$51,771 \$22,657 \$131,532 \$58,272 \$108,050 \$11,845 \$20 (12) Percentage of Total 1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0 (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21					建筑建筑建筑	S-C PAGARETAGE PROPERTY DE		7143,010	\$261,974
(9) 2003 ERI Amortization \$4,907 \$2,171 \$1,415 \$8,637 \$2,968 \$7,661 \$929 \$1 (10) Unfunded Amortization excluding ERI \$64,262 \$30,237 \$17,252 \$105,329 \$38,544 \$95,823 \$10,318 \$18 (11) Fiscal 2018 Cost [3f] +(4) + (9) +(10) \$75,123 \$51,771 \$22,657 \$131,532 \$58,272 \$108,050 \$11,845 \$20 (12) Percentage of Total 1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0 (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21	(8) UAAL projected to July 1, 2017	\$979,117	\$460,696	\$262,860	\$1,604,822	\$587,269	\$1.459.978	\$157.203	\$276,378
(10) Unfunded Amortization excluding ERI \$64,262 \$30,237 \$17,252 \$105,329 \$38,544 \$95,823 \$10,318 \$18 (11) Fiscal 2018 Cost (3f) +(4) + (9) +(10) \$75,123 \$51,771 \$22,657 \$131,532 \$58,272 \$108,050 \$11,845 \$20 (12) Percentage of Total 1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0 (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21 (14) Percentage of Total		经通过国际经		绝对数据		CASTOMET POME AND			MISTER TO
(10) Unfunded Amortization excluding ERI \$64,262 \$30,237 \$17,252 \$105,329 \$38,544 \$95,823 \$10,318 \$18 (11) Fiscal 2018 Cost (3f) +(4) + (9) +(10) \$75,123 \$51,771 \$22,657 \$131,532 \$58,272 \$108,050 \$11,845 \$20 (12) Percentage of Total 1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0.17% 0.17% (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21 (14) Percentage of Total	(9) 2003 ERI Amortization	\$4,907	\$2,171	\$1,415	\$8,637	\$2,968	\$7,661	\$929	\$1,389
(11) Fiscal 2018 Cost (3f) +(4) + (9) +(10) \$75,123 \$51,771 \$22,657 \$131,532 \$58,272 \$108,050 \$11,845 \$20 (12) Percentage of Total 1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0 (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21					经外部制度	学 。在一种研究的			REPRESENTATION OF THE PROPERTY
(11) Fiscal 2018 Cost (3f) + (4) + (9) + (10) \$75,123 \$51,771 \$22,657 \$131,532 \$58,272 \$108,050 \$11,845 \$20 (12) Percentage of Total 1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0.17% 0.17% (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21	LANGE LANGES BESTÄN MALLEN KAN FRANKTING IN TRATORIER BESTÄNNEN LANGE FRANKTINGE SERVE FRANKTINGEN SERVE SERVE FRANKTINGEN DER FRANKTINGEN BER	\$64,262 ***********************************	\$30,237 ************************************	\$17,252 	\$105,329	\$38,544	\$95,823	\$10,318	\$18,139
[12] Percentage of Total 1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17%					hately a Stadion	ovienite 1	55.3000000	的意思和证明	的现在分词
(12) Percentage of Total 1.09% 0.75% 0.33% 1.91% 0.85% 1.57% 0.17% 0 (13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21				\$22,657	\$131,532	\$58,272	\$108,050	\$11,845	\$20,586
(13) Fiscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21	12) Percentage of Total	1.09%		ではずらずからなる。 0.33%	次加强的特殊技术 1.91%	A 25 4 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4	3900名语言。4.1 1 5702	0.179	0.200
(13) Piscal 2019 Cost \$78,173 \$53,873 \$23,577 \$136,872 \$60,638 \$112,437 \$12,326 \$21		er sufficient			ing a delination	V-15 PARK	1.37% 分别的 的		0.30% 0.11 \$50 \$0 \$0 \$0 \$0
(14) Percentage of Total	13) Fiscal 2019 Cost	\$78,173	\$53,873	\$23,577	\$136,872	\$60,638	\$112.437		\$21,422
		STATE OF	计是包含温度	新发展的表现					
3.2776	14) Percentage of Total	1.09%	0.75%	0,33%	1.91%	0.85%	1.57%	0.17%	0.30%

Actuarial Results Breakdown by Governmental Unit and Department	Wastewater	Water	Other City
(1) Participants			
Active . — различ силам маши онавания применення применення общення применення и выправления в применення в	•33	30	O securities of the securities as a
Retirees		标为银标 。2	0.00
Disabled Retirees		11 3	
Total	46	46	1
(2) Payroll of Active Participants	\$1,966,448	\$1,524,641	\$0
(3) Normal Cost	a strangerski samen se in		Wisters Albertalismus by
He(a) Total Normal Cost	\$192,629	\$152,834	50
(b) Expected Employee Contributions (c) Administrative Expense	\$179,741 \$11,326	\$139,709 \$8,986	\$0 \$0:
(d) Net Employer Normal Cost	\$24,214	\$22,111	\$0
(e) Interestion Net Normal Cost	\$1,388	\$1,268	\$0
(f) Net Employer Normal Cost w Interest	\$25,602	\$23,379 \$25,350	\$0 FORTHER WINDSHIP WAS THE
(4) Net 3(8)(c)	\$1,961	\$1,791	SO
(5) Actuarial Accrued Liability	\$10,424,158	\$8,183,766	\$33,504
(6) Assets	\$6,849,869	\$5,377,674	\$22,014
(7) Unfunded Actuarial Accrued Liability (UAAL)	\$3,574,289	\$2,806,092	\$11,491
		196 mengungan Kalandan	
(8) UAAL projected to July 1, 2017.	\$3,770,815	\$2,960,380	. \$12,122
(9) 2003 ERI Amortization	\$18,110	\$15,216	\$1,271
(10) Unfunded Amortization excluding ERI	\$247,489	\$194,298	\$797
(11) Fiscal 2018 Cost (3f) +(4) + (9) +(10)	\$293,162	\$234,684	\$2,068
(12) Percentage of Total	4.26%	3.41%	0.05%
(13) Fiscal 2019 Cost	\$305,065	\$244,213	\$ 2,15 2
			20,130
(14) Percentage of Total	4.26%	3.41%	. 0.05%